

MASTER INTERN TRAINING PLAN MANAGEMENT ANALYSIS

TRAINING DESCRIPTION	TYPE	SOURCE	LENGTH (HOURS)	KNOWLEDGE, SKILL OR ABILITY TO BE ACQUIRED	INDIV DATES	TRAINING LOCATION	PLANNING SUPERVISOR
PART E: FUNCTIONAL COURSES							
Section 1: Resident Courses				Upon completion of Functional Courses, the intern will be able to:			
PRIORITY 2:							
Defense Work Methods and Standards	Resident Course	AMEC	200	Analyze methods and procedures, establish non-engineered and engineered work standards. Designs and uses a work measurement structure.			
Economic Analysis for Decision Making	Resident Course	AMEC	80	Select the most cost effective proposed investments using general business practices interrelated to DOD and Federal Government policies and guidelines.			
Organization Planning	Resident Course	AMEC	40	Analyze and create organization structures and relationships. Plan an organization study.			
Planning and Conducting Management Audits and Studies	Resident Course	AMEC	40	Plan and conduct management studies.			
Planning, Programming, Budgeting and Execution System	Resident Course	Finance School	72	Review and analyze resource management organization and function manpower management accounting, budgeting, economic analysis and internal control.			
PRIORITY 3							
Administrative Systems Analysis and Design	Resident Course	AMEC	40	Document, analyze, and develop improved administrative systems and procedure.			
Basic Management Statistics	Resident Course	AMEC	40	Collect, analyze and present statistical data.			
Fundamentals of Cost Analysis	Resident Course	ALMC	120	Explain the origin of cost analysis and its impact on decision making			
Introduction to Management Analysis	Resident Course	US Dept of Agriculture	32	Use simple descriptive statistics to present facts.			
Organizational Performance Measurement	Resident Course	AMEC	24	Provide organizations with performance measurement systems based on mission, workload, output characteristics, and resource requirements.			
Work Planning and Control Systems	Resident Course	AMEC	40	Design or redesign work planning and control system for the enhancement of productivity and quality.			

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PART E: FUNCTIONAL COURSES (CON'T)				These courses may be taken if the formal course is unavailable. The course description explains the basic knowledges gained from the course.			
Section 2: Non-Resident Courses							
Review and Analysis FI0934	Non-Resident Course	Soldier Support Institute	8	Highlights the DA review and analysis process.			
PART F: ON-THE-JOB-TRAINING				Upon completion of Organizational Assignments ,the intern will be able to:			
1. Techniques of Data Collections, Statistical Charting, and Display of Information	OJT	Assigned work center	322	Analyze and design work methods and procedures. Will perform work measurement standards, design and use work measurement hierarchical structures to provide information for budgeting, manpower control, and work planning.			
2. Techniques of Analysis	OJT	Assigned work center	80				
3. Review and Analysis	OJT	Assigned work center	520	Explain reasons for the review and analysis. Assist in preparing various types of analyses required by the office specialty as part of the program review and analysis process.			
4. Elements of Management Improvement Programs	OJT	Assigned work center	720	Assist senior analysts in performing quantitative and qualitative analyses related to program evaluation by use of experimental design, comparative evaluation, correlation and regression analysis, program budget analysis, program evaluation and review techniques, statistical inference, analysis of statistical data, inductive and deductive logic, and related methods.			
5. Management and Organizational Surveys/Studies	OJT	Assigned work center	240				
6. Methods and Standards.	OJT	Assigned work center	200				
7. Fiscal Program Analysis	OJT	Assigned work center	160	Present conclusions and recommendations based on analysis and evaluation to operating officials on actual or potential problems, trends, significant accomplishments, merits and deficiencies, imbalances, and progress towards objectives of operating program.			
8. Program Planning	OJT	Assigned work center	160				

**MASTER INTERN TRAINING PLAN
ACCOUNTING**

TRAINING DESCRIPTION	TYPE	SOURCE	LENGTH (HOURS)	KNOWLEDGE, SKILL OR ABILITY TO BE ACQUIRED	INDIV DATES	TRAINING LOCATION	PLANNING SUPERVISOR
PART E: FUNCTIONAL COURSES							
Section 1: Resident Courses							
PRIORITY 2:				Upon completion of Functional Courses, the intern will be able to:			
Advanced Military Accounting and Analysis	Resident Course	US Army Finance School	80	Work with the Army Accountant's Handbook and accounting analysis to handle appropriated fund accounting.			
Commercial Accounts Administration	Resident Course	US Army Finance School	64	Perform the functions of a commercial accounts branch, including instruction on receipt, examination, preparation, and processing of vouchers of commercial vendors.			
Military Accounting	Resident Course	US Army Finance School	152	Understand the principles, rules, procedures, and reporting requirements of the STANFINS system.			
Planning, Programming, Budgeting and Execution System Course (PPBES)	Resident Course	US Army Finance School	72	Review and analyze resource management organization and function manpower management accounting, budgeting, economic analysis and internal control.			
PRIORITY 3:							
Basic Management Statistics	Resident Course	AMEC	40	Identify elementary concepts and techniques of collection, analysis, and presentation of statistical data.			
Budget Execution	Resident Course	US Dept of Agriculture	32	Explain sequence of events in budget execution.			
Budget Formulation	Resident Course	US Dept of Agriculture	32	Use proper budget terminology and show how the Federal agency develops its budget submission.			
Economic Analysis for Decision Making	Resident Course	AMEC	80	Select the most cost effective proposed investments using general business practices interrelated to DOD and federal Government policies and guidelines.			
Governmental Bookkeeping and Accounting	Resident Course	US Dept of Agriculture	32	Understand basic accounting principles and practices in federal agencies.			
Introduction to ADP	Resident Course	US Dept of Agriculture	40	Discuss automated systems development, user-manager roles, information requirements and design of reports.			
Introduction to Financial Management	Resident Course	US Dept of Agriculture	40	Describe the functional areas of financial management, budgeting, accounting, internal control, and management services.			
Practice Problems in Government Accounting	Resident Course	US Dept of Agriculture	40	Gain the capability to plan and conduct management studies for the purpose of defining, analyzing and solving management problems.			
Resource Management Budget	Resident Course	Finance School	80	Describe the Army's budget formulation process from activity to congress.			

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PART E: FUNCTIONAL COURSES (CON'T)				These courses may be taken if the formal course is unavailable. The course description explains the basic knowledge's gained from the course.			
Section 2: Non-Resident Courses							
Army Fiscal Code FI0752	Non-Resident Course	Soldier Support Institute	5	Use the Army Fiscal Code and the Army Management Structure.			
Expenditure Accounting, Part I FI0747	Non-Resident Course	Soldier Support Institute	8	Presents procedures of military accounting expenditure documents and the effects of processing on the Army Standard Financial System (STANFINS).			
Expenditure Accounting, Part II FI0748	Non-Resident Course	Soldier Support Institute	8	Identify and explain various STANFINS basic records.			
Miscellaneous Accounting: Part I FI0749	Non-Resident Course	Soldier Support Institute	6	Learn various accounting classifications and understand ways to correct errors.			
Miscellaneous Accounting: Part II FI0750	Non-Resident Course	Soldier Support Institute	8	Perform audit of transactions and monthly general ledger account reconciliation.			
Comptrollership in the Army FI2026	Non-Resident Course	Soldier Support Institute	8	Explain the evolution of comptrollership and its organizations within the DOD, DA, and Standard Installation Organization.			
Planning, Programming, Budgeting, and Execution System (PPBES) FI2028	Non-Resident Course	Soldier Support Institute	8	Examine phases of the Army's PPBES.			
Review and Analysis FI0934	Non-Resident Course	Soldier Support Institute	8	Highlights the DA review and analysis process.			

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PART F: ON-THE-JOB-TRAINING				Upon completion of Organizational Assignments ,the intern will be able to:			
1. Document Control	OJT	Assigned work center	200	Use knowledge of professional accounting principles, methods, theory and practices to accurately interpret and apply to applicable directives. Will use and improve accounting systems and analysis techniques.			
2. Accounts Maintenance	OJT	Assigned work center	320				
3. Ledgers and Reports	OJT	Assigned work center	320	Maintain original entry and general ledger books; assist with report preparation and reconciliation. Will assist in verification of posting and maintenance of subsidiary ledgers. Participate in month-end balancing of accounts, correct accounting errors and reconcile costs and obligations.			
4. Analysis & Reconciliation	OJT	Assigned work center	320				
5. Cost Accounting	OJT	Assigned work center	200	Review reports, schedules, and analyses. Interpret the significance of accounting data. Obtain accounting information needed from review of unfamiliar program or operational areas. Determine shortcomings of previously prepared reports and analyses.			
6. Stock Fund or Revolving Funds and Financial Inventory Accounting	OJT	Assigned work center	240	Prepare analysis and interprets operating/cost accounting records that establish the financial posture of the organization and reflect operating costs. Assist in developing solutions to local management problems.			
7. Policy Procedures & Systems	OJT	Assigned work center	80				
8. Pay & Examination	OJT	Assigned work center	200	Recognize, classify and record all documents/transactions affecting the fiscal and financial condition of various accounting methods including: Army Industrial Fund, Stock Fund/Financial Inventory, Cost Accounting, and Appropriation Accounting.			
9. Disbursing	OJT	Assigned work center	40				
10. Quality Assurance	OJT	Assigned work center	340	Identify regulatory documents and assist in preparing, processing, certifying, and approving military and civilian pay, travel vouchers and commercial vouchers for payment. Assist in analyzing data from the US Army Finance and Accounting Center and outside audit activities and identify necessary follow-up actions. Review internal controls and procedures to ensure maintenance of a high quality level. Review quality assurance procedures and standard operating procedures.			

**MASTER INTERN TRAINING PLAN
AUDITING**

TRAINING DESCRIPTION	TYPE	SOURCE	LENGTH (HOURS)	KNOWLEDGE, SKILL OR ABILITY TO BE ACQUIRED	INDIV DATES	TRAINING LOCATION	PLANNING SUPERVISOR
PART E: FUNCTIONAL COURSES				Upon completion of Functional Courses, the intern will be able to:			
Section 1: Resident Courses							
PRIORITY 2:							
Introduction to Auditing in the Army	Resident Course	US Army Audit Agency	80	Perform the duties and responsibilities of an Army Internal Auditor.			
Section 2: Non-Resident Courses				These courses may be taken if the formal course is unavailable. The course description explains the basic knowledge's gained from the course.			
Basic Statistics FI0921	Non-Resident Course	Soldier Support Institute	13	Covers percentages, index numbers, central tendency and dispersion and normal curve.			
Statistical Sampling FI0923	Non-Resident Course	Soldier Support Institute	9	General principles of sampling.			
Army Fiscal Code FI0752	Non-Resident Course	Soldier Support Institute	5	Use the Army Fiscal Code and the Army Management Structure.			
Expenditure Accounting: Part I FI0747	Non-Resident Course	Soldier Support Institute	8	Presents procedures of military accounting expenditure documents and the effects of processing on the Army Standard Financial System (STANFINS).			
Expenditure Accounting: Part II FI0748	Non-Resident Course	Soldier Support Institute	8	Identify and explain various STANFINS basic records.			
Miscellaneous Accounting: Part I FI0749	Non-Resident Course	Soldier Support Institute	6	Learn various accounting classifications and understand ways to correct errors.			
Miscellaneous Accounting: Part II FI0750	Non-Resident Course	Soldier Support Institute	8	Perform audit of transactions and monthly general ledger account reconciliation.			
Comptrollership in the Army FI2026	Non-Resident Course	Soldier Support Institute	8	Explain the evolution of comptrollership and its organizations within the DOD, DA and Standard Installation Organization.			
Planning, Programming, Budgeting, and Execution System (PPBES) FI2028	Non-Resident Course	Soldier Support Institute	8	Examine phases of the Army's PPBES.			
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PART F: ON-THE-JOB-TRAINING				Upon completion of Organizational Assignments ,the intern will be able to:			
1. Internal Review	OJT	Assigned work center	1582	Apply basic auditing principles in analyzing problems and conducting reviews under the supervision of senior/lead auditors. Assist with analyzing data, preparing working papers, developing findings and recommendations, and preparing draft copies of the audit reports during the internal review process.			
2. Audit Compliance/Follow-up Program	OJT	Assigned work center	360				
3. External Review	OJT	Assigned work center	360	Describe and apply follow-up actions to ensure adequate/timely corrective action completion; determine if recommended corrective actions will correct or improve the conditions reported. Understand and use the policies, responsibilities and procedures for coordinating and responding to external audits and related reports; identify actions to correct deficiencies disclosed by external audit agencies. Assist with coordination efforts between external auditors and training site. Provide policy guidance on matters related to the audit; identify the items of audit reports which are critical and require prompt attention. Prepare and evaluate proposed responses for audit report recommendations.			

**MASTER INTERN TRAINING PLAN
BUDGET ANALYSIS**

TRAINING DESCRIPTION	TYPE	SOURCE	LENGTH (HOURS)	KNOWLEDGE, SKILL OR ABILITY TO BE ACQUIRED	INDIV DATES	TRAINING LOCATION	PLANNING SUPERVISOR
PART E: FUNCTIONAL COURSES							
Section 1: Resident Courses							
PRIORITY 2							
Planning, Programming, Budgeting and Execution System	Resident Course	US Army Finance School	72	Upon completion of Functional Courses, the intern will be able to: Review and analyze resource management organization and function manpower management accounting, budgeting, economic analysis and internal control.			
Resource Management Budget	Resident Course	US Army Finance School	80	Describe the Army's budget formulation process from activity to Congress.			
PRIORITY 3:							
Budget Execution	Resident Course	US Dept of Agriculture	32	Explain sequence of events in budget execution.			
Budget Formulation	Resident Course	US Dept of Agriculture	32	Use proper budget terminology and show how the federal agency develops it budget submission.			
The Federal Budget Process	Resident Course	US Dept of Agriculture	16	Understand budget terms and the budget process.			
Section 2: Non-Resident Courses							
Army Fiscal Code FI0752	Non-Resident Course	Soldier Support Institute	5	These courses may be taken if the formal course is unavailable. The course description explains the basic knowledge's gained from the course. Use the Army Fiscal Code and The Army Management Structure.			
Planning, Programming, Budgeting, and Execution System (PPBES) FI2028	Non-Resident Course	Soldier Support Institute	8	Examine phases of the Army's PPBES.			
Internal Control Systems FI2034	Non-Resident Course	Soldier Support Institute	8	Focuses on the potential for fraud, waste, and abuse in government operations			

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PART F: ON-THE-JOB-TRAINING				Upon completion of Organizational Assignments ,the intern will be able to:			
1. Army Budget System	OJT	Assigned work center	80	Prepare a diagram/flow chart explaining the Army budget system and define elements of the budget cycle. Define Army Management Structure including: appropriations, budget programs, budget project accounts, and activity accounts. Relate various programs (investment or capital acquisition, research and development, and working capital) to the appropriations and corresponding budgetary control forms and procedures.			
2. Army Management Structure	OJT	Assigned work center	320				
3. Distribution & Control of Funds	OJT	Assigned work center	120				
4. Resource Management	OJT	Assigned work center	120	Explain the procedures for secondary commitments and obligation and assist senior budget analysts in controlling and balancing obligations and recommending budget adjustments.			
5. Installation Budgeting	OJT	Assigned work center	120	Identify organizational missions and workloads of supporting elements or subordinate activities. Describe the relationship of fund distribution and procedures of each to the overall budget processing include the various budget documents involved.			
6. Budget Formulation	OJT	Assigned work center	440				
7. Budget Reporting	OJT	Assigned work center	440	Assist in preparing an installation budget for revolving fund account. Describe the methods used to develop resource requirements including both financed and unfinanced requirements, phase financial requirements and the supporting budget schedules.			
8. Budget Execution	OJT	Assigned work center	710	Assist senior budget analysts in applying the methods and techniques for consolidating and integrating subordinate activity operating budgets into a balanced budget. Review latest budget manpower guidance from higher authority and provide it to site directors for budget program planning. Assist senior analysts in preparing , coordinating, validating and reconciling budget report input into the COB estimate. Convert budget report information to the proper data processing mode. Distribute quarterly allotments, monitor resource use, and identify surpluses/shortages in time for corrective action and shifting resource allocations.			

**MASTER INTERN TRAINING PLAN
COST ANALYSIS**

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PART E: FUNCTIONAL COURSES							
Section 1: Resident Courses				Upon completion of Functional Courses, the intern will be able to:			
PRIORITY 2:							
Financial Planning and Control Techniques	Resident Course	AMEC	40	Discuss cost measurement techniques to assist the functional manager in estimating costs for developing budgets and operating plans.			
Introduction to Life Cycle Costing	Resident Course	AFIT	80	Examine the life -cycle costing as it applies to the acquisition of systems and subsystems.			
Planning Programming, Budgeting and Execution	Resident Course	Finance School	72	Review and analyze resource management organization and function manpower management accounting, budgeting, economic analysis and internal control.			
Principles of Contract Pricing	Resident Course	AFIT	120	Perform price analysis in regards to profit analysis and current pricing topics.			
PRIORITY 3:							
Budget Execution	Resident Course	US Dept of Agriculture	32	Explain sequence of events in budget execution.			
Budget Formulation	Resident Course	US Dept of Agriculture	32	Use proper budget terminology and show how the federal agency develops its budget submission.			
Federal Budget Process	Resident Course	US Dept of Agriculture	16	Understand budget terms and the budget process.			
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Army Fiscal Code FI0752	Non-Resident Course	Soldier Support Institute	5	Use the Army Fiscal Code and the Army Management Structure.			
Review and Analysis FI0934	Non-Resident Course	Soldier Support Institute	8	Highlights the DA review and analysis process.			
Internal Control Systems FI2034	Non-Resident Course	Soldier Support Institute	8	Focuses on the potential for fraud, waste, and abuse in government operations.			
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PART F: ON-THE-JOB-TRAINING				Upon completion of Organizational Assignments ,the intern will be able to:			
1. Cost Analysis Policy and Concepts at Various DA Levels	OJT	Assigned work center	431	Explain the general uses and techniques of management control. Know the regulations, directives, and forms related to the work to be done. Describe the interrelationships of cost analysis with materiel acquisition and supporting functions.			
2. Cost Estimating Methods	OJT	Assigned work center	456				
3. Data Collection and Analysis	OJT	Assigned work center	456	Correctly apply various data collection procedures and methods to various work assignments while assisting senior analysts in conducting cost studies, validations, and economic analyses. Be able to chart interrelationships of cost analysis and the materiel acquisition process.			
4. Cost Studies	OJT	Assigned work center	1050				
5. Validation Process	OJT	Assigned work center	384	Construct contract cost performance analysis of cost/schedule performance reports and review of contractor cost schedule control systems for compliance with the DOD Cost/Schedule Control Systems Criteria.			
6. Economic Analysis	OJT	Assigned work center	456				
7. Contractor Cost Performance	OJT	Assigned work center	80	Prepared economic analyses to support various types of decisions involving cost/benefit tradeoffs. Develop and document baseline cost estimates, independent cost estimates and cost factors for operating support cost calculations.			